

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE ANTONY DOMINIC

MONDAY, THE 3RD DECEMBER 2007 / 12TH AGRAHAYANA 1929

WP(C).No. 35257 of 2007(V)

PETITIONER:

JAYARAJAN P.K.,
GURUDEEPAM, KALPETTA.

BY ADV. SRIMILLU DANDAPANI

RESPONDENTS:

1. THE DISTRICT COLLECTOR,
WAYANAD DISTRICT COLLECTORATE, KALPETTA.
2. THE REVENUE DIVISIONAL OFFICER,
MANANTHAVADY.
3. THE TAHSILDAR, VAITHIRI.

BY GOVT. PLEADER SRI GOVINDAN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 03/12/2007, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:

ANTONY DOMINIC, J.

W.P.(C) 35257 OF 2007

Dated: December 3, 2007

JUDGMENT

The matter arises under the Kerala Building Tax Act. The petitioner was assessed for building tax and that was challenged in appeal which was remanded by Ext.P1. Thereupon, the building was again inspected and a fresh assessment order was passed. That is Ext.P2. Against Ext.P2 an appeal was filed and that was dismissed by Ext.P3. Still aggrieved, the petitioner filed Ext.P4 revision and the revision was rejected by Ext.P5. It is in this background that the writ petition has been filed challenging Ext.P5.

2. A reading of Ext.P5 shows that the reason for rejecting the revision was that it was filed belatedly. It is obvious from Ext.P5 order that the revisional authority has counted time from Ext.P2 order and on that basis held that Ext.P4 revision was belated. In the process the revisional authority did not take into account the appeal that was filed against Ext.P2, which was resulted in Ext.P3 order. Therefore, Ext.P5 is issued on an erroneous appreciation of the facts and the order deserves to be set aside.

Accordingly, Ext.P5 order will stand set aside and the 1st respondent shall reconsider Ext.P4 revision filed by the petitioner as expeditiously as possible with notice to the petitioner and pass final orders thereon. This shall be done within six weeks of receipt of a copy of this judgment.

Writ petition is disposed of as above.

ANTONY DOMINIC, JUDGE

mt/-